## **REMARKS**

In accordance with the foregoing, claim 13 is amended to recite an apparatus "dynamically allocating necessary hardware resources to the thread by said resource manager every time the generated thread is executed, for simulating the operation of said logical unit to be conducted up to the completion."

Claims 1, 12, 14, and 41 were similarly amended in the Amendment filed February 10, 2005. No new matter is presented in any of the foregoing and, accordingly, approval and entry of amended claim 13 are respectfully requested. Claims 1-41 are pending and under consideration.

As Applicants argued in the Amendment filed February 10, 2005, the rejections of claims 1-41 under 35 U.S.C. §103(a) as being unpatentable over Chen (U.S.P. 6,466,898) in view of combinations of Dearth et al. (U.S. P. 6,345,242), Dearth et al. (U.S. Patent 5,812,824), Hollander (U.S.P. 6,347,388). Kinzelman et al. (U.S. P. 5,594,741), De Yong et al. (U.S.P. 5,355,435), Thekkath et al. (U.S.P. 6,490,642), Markov (U.S. P. 6,314,552), Kasuya (U.S.P. 6,077,304) and Furuichi (U.S.P. 5,437,037) are traversed, since the cited references alone, or in combination, do not teach features recited by the claims. In particular, the cited art does not teach "dynamically allocating."

Since features recited by claims 1-41 are not taught by the cited art, alone or in combination, the rejections should be withdrawn and claims 1-41 allowed.

There being no further outstanding objections or rejections, it is submitted that the application is in condition for allowance. An early action to that effect is courteously solicited.

Finally, if there are any formal matters remaining after this response, the Examiner is requested to telephone the undersigned to attend to these matters.

If there are any additional fees associated with filing of this Amendment, please charge the same to our Deposit Account No. 19-3935.

Respectfully submitted,

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